

FILED '09 JAN 09 12:17 USDC-ORE

**IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF OREGON**

FLOYD W. BEAM AND ELAINE M. BEAM,

Plaintiffs

v.

UNITED STATES GOVERNMENT, a.k.a.  
UNITED STATES OF AMERICA, a Federal  
Corporation, INTERNAL REVENUE  
SERVICE OVERSIGHT BOARD, a.k.a. the  
INTERNAL REVENUE SERVICE,  
DEPARTMENT OF THE TREASURY, a.k.a.  
UNITED STATES TREASURY, and the  
SOCIAL SECURITY ADMINISTRATION

v.

Defendants, Counterclaimants and Third-Party  
Plaintiffs,

v.

ERIC BEAM, STATE OF OREGON, FLOYD W.  
BEAM and ELAINE M. BEAM as TRUSTEES OF  
SUNBEAM INVESTMENT COMPANY,

Third-Party Defendants.

Civil No. 07-6035-TC

Appointment of Temporary  
Co-Trustee and the Appointment of  
Temporary Co-Fiduciary for the  
Settlement and Closure of this  
Instant Case

**JUDICIAL NOTICE**

COMES NOW, the real woman, Elaine Marie Beam, by special appearance, in lawful capacity as the Settlor/Authorized Representative in and for the Cestui Que Trust known as ELAINE M BEAM and hereby accepts standing in the above numbered Case and does exercise Her right, prescribed duties and legal and lawful powers as the Settlor/Authorized Representative in and for the ELAINE M BEAM a TRUST ENTITY Account No. xxx-xx-0753.

WHEREAS, the third-party Defendant through its Settlor/Authorized Representative hereby provides JUDICIAL NOTICE to this Court and all parties involved in the financial accounting of this Case the following actions for settlement and closure:

**FIRST ACTION FOR SETTLEMENT AND CLOSURE:**

1. Third-Party Defendant's Settlor/Authorized Representative hereby appoints, invoking the right sua sponte, that Judge THOMAS M COFFIN serve as temporary Co-Trustee / Co-Authorized Representative for the aforementioned "Defendant – ELAINE M BEAM a TRUST ENTITY" and is hereby instructed to settle and close with prejudice, all Case matters regarding the financial restitution of said TRUST ENTITY concerning the above numbered, instant Case. This action is pursuant to the lawfully signed, sealed and submitted U.S. Government Form 56, Standard Form 28, Optional Form 90 and Optional Form 91, which verify and validate the Surety (the TRUST ENTITY), the Source and Sponsor of the created credit in and for the TRUST (the Settlor/Authorized Representative-- the real woman) and the appointed parties for settlement and closure of the TRUST's financial affairs. All the above listed documents are annexed hereto and made a part of this Court record.

**SECOND ACTION FOR SETTLEMENT AND CLOSURE:**

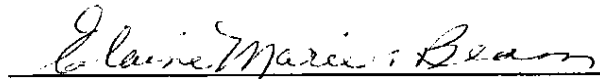
2. Third-Party Defendant's Settlor/Authorized Representative and it's temporary appointed Co-Trustee / Co-Authorized Representative hereby appoints the IRS third-party Plaintiff/Claimant and/or Trial Attorney KARI D LARSON, as temporary Co-Settlor /

Co-Fiduciary of the aforementioned “Defendant – ELAINE M BEAM a TRUST ENTITY” and is hereby instructed to have all necessary funding released from escrow generated by and from ELAINE M BEAM a TRUST ENTITY and/or release escrow from this COURT’S case mutual fund account CUSIP # xxxxx0871 - FUND 7 or where ever else the escrow funding is held to satisfy any and all obligations of third-party Defendant to third-party Plaintiff if such alleged tax debts exist. Temporary Co-Settlor / Co-Fiduciary, Trial Attorney KARI D LARSON is further instructed after settlement of alleged debts to forward the remainder of funds from said escrow account to Elaine Marie Beam, Settlor/Authorized Representative with all the appropriate accounting records including all real and personal properties released and returned within ten (10) days upon receipt of this Judicial Notice. This action is pursuant to the lawfully signed, sealed and submitted U.S. Government Form 56, Standard Form 28, Optional Form 90 and Optional Form 91, which verify and validate the Surety (the TRUST ENTITY), the Source and Sponsor of the created credit in and for the TRUST (the Settlor/Authorized Representative--the real woman) and the appointed parties for settlement and closure of the TRUST’s financial affairs. All the above listed documents are annexed hereto and made a part of this Court record.

This JUDICIAL NOTICE which incorporates all the above signed & sealed Government directives does lawfully substantiate and mandate that the UNITED STATES GOVERNMENT hereby ORDERS the immediate release of all liens and levies on real property, release of personal property from escrow and the settlement and closure of this civil matter this 9<sup>th</sup> day of January, A.D. 2009. Attached hereto is an ORDER to finalize closure of this civil matter.

Respectfully Submitted by:

ELAINE M BEAM //SS//  
ELAINE MARIE BEAM  
ELAINE M BEAM a TRUST

A handwritten signature in cursive script, reading "Elaine Marie Beam", written in dark ink on a white background.

Elaine Marie Beam, the real woman  
Settlor/Authorized Representative  
C/O 655 A Street Suite E  
Springfield, Oregon state [97477]  
Tel: (541) 747-7869

## DECLARATION OF TRUTH

AFFIDAVIT OF INDIVIDUAL SURETY  
(See instructions on reverse)

OMB No.: 9000-0001

Public reporting burden for this collection of information is estimated to average 3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Regulatory Secretariat (MVA), Office of Acquisition Policy, GSA, Washington, DC 20405.

STATE OF  
**OREGON**  
COUNTY OF  
**LANE**

SS.

I, the undersigned, being duly sworn, depose and say that I am: (1) the surety to the attached bond(s); (2) a citizen of the United States; and of full age and legally competent. I also depose and say that, concerning any stocks or bonds included in the assets listed below, that there are no restrictions on the resale of these securities pursuant to the registration provisions of Section 5 of the Securities Act of 1933. I recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Sections 1001 and 494. This affidavit is made to induce the United States of America to accept me as surety on the attached bond.

1. NAME (First, Middle, Last) (Type or Print)

**ELAINE MARIE BEAM 534-32-0753**

2. HOME ADDRESS (Number, Street, City, State, ZIP Code)

**655 A ST., STE E, SPRINGFIELD, OR 97477**

3. TYPE AND DURATION OF OCCUPATION

4. NAME AND ADDRESS OF EMPLOYER (If Self-employed, so State)

5. NAME AND ADDRESS OF INDIVIDUAL SURETY BROKER USED (If any)  
(Number, Street, City, State, ZIP Code)**DEPOSITORY TRUST COMPANY (D.T.C.)  
55 WATER ST.- 1SL, NEW YORK, N.Y. 10041-0099**

6. TELEPHONE NUMBER

**HOME - (541) 747-7869****BUSINESS - (541) 747-7869**

7. THE FOLLOWING IS A TRUE REPRESENTATION OF THE ASSETS I HAVE PLEDGED TO THE UNITED STATES IN SUPPORT OF THE ATTACHED BOND:

(a) Real estate (Include a legal description, street address and other identifying description; the market value; attach supporting certified documents including recorded lien; evidence of title and the current tax assessment of the property. For market value approach, also provide a current appraisal.)

\* **LEGAL DESCRIPTION ON ATTACHED FORMS 90 & 91**

(b) Assets other than real estate (describe the assets, the details of the escrow account, and attach certified evidence thereof).

\* **PERSONAL PROPERTY & REAL PROPERTY AS LISTED ON FORMS 90 & 91**\* **ESCROW ACCOUNT ASSOCIATED WITH TRUST ENTITY-ELAINE M BEAM - COURT CASE # 07-6035-TC**

8. IDENTIFY ALL MORTGAGES, LIENS, JUDGEMENTS, OR ANY OTHER ENCUMBRANCES INVOLVING SUBJECT ASSETS INCLUDING REAL ESTATE TAXES DUE AND PAYABLE.

\* **MULTIPLE IRS LIENS ON REAL PROPERTY & PERSONAL PROPERTY OF ELAINE M BEAM**

9. IDENTIFY ALL BONDS, INCLUDING BID GUARANTEES, FOR WHICH THE SUBJECT ASSETS HAVE BEEN PLEDGED WITHIN 3 YEARS PRIOR TO THE DATE OF EXECUTION OF THIS AFFIDAVIT.

\* **SEE ATTACHED FORM 90 - RELEASE OF LIEN ON REAL PROPERTY**\* **SEE ATTACHED FORM 91 - RELEASE OF PERSONAL PROPERTY FROM ESCROW**

## DOCUMENTATION OF THE PLEDGED ASSET MUST BE ATTACHED.

10. SIGNATURE OF SETTLOR/AUTHORIZED REPRESENTATIVE:

BY:

*Elaine Marie Beam*

11. BOND AND CONTRACT TO WHICH THIS AFFIDAVIT RELATES (Where appropriate)

**Form 90 and Form 91**

## 12. SUBSCRIBED AND SWORN TO BEFORE ME AS FOLLOWS:

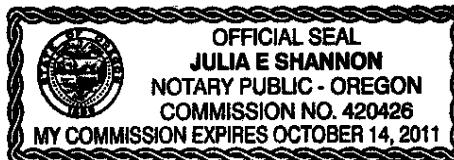
a. DATE OATH ADMINISTERED

MONTH DAY YEAR  
**1- 9- 2009**

b. CITY AND STATE (Or other jurisdiction)

*Springfield, Oregon*c. NAME AND TITLE OF OFFICIAL ADMINISTERING OATH  
(Type or print)*Julia E Shannon* Notary Public

d. SIGNATURE

*Julia E Shannon*e. MY COMMISSION  
EXPIRES**10-14-2011**Official  
SealAUTHORIZED FOR LOCAL REPRODUCTION  
Previous edition is not usableSTANDARD FORM 28 (REV. 6/2003)  
Prescribed by GSA-FAR (48 CFR) 53.228(e)

Form

**56**

(Rev. July 2004)

Department of the Treasury  
Internal Revenue Service**Notice Concerning Fiduciary Relationship**

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6903)

**Part I Identification**

Name of person for whom you are acting (as shown on the tax return)

**ELAINE MARIE BEAM**

Identifying number

**XX-XXX0753**

Decedent's social security no.

**XXX XX 0735**

Address of person for whom you are acting (number, street, and room or suite no.)

**655 A STREET SUITE E**

City or town, state, and ZIP code (If a foreign address, see instructions.)

**SPRINGFIELD, OR 97477**

Fiduciary's name

**JUDGE THOMAS M COFFIN, APPOINTED TEMPORARY CO-TRUSTEE / CO-AUTHORIZED REP et al,**

Address of fiduciary (number, street, and room or suite no.)

**405 EAST EIGHT AVENUE, ROOM 2100**

City or town, state, and ZIP code

**EUGENE, OR 97401**

Telephone number (optional)

( )

**Part II Authority**

1 Authority for fiduciary relationship. Check applicable box:

a(1) ☐ Will and codicils or court order appointing fiduciary . . . . . (2) Date of death . . . . .b(1) ☐ Court order appointing fiduciary . . . . . (2) Date (see instructions) . . . . .c ☐ Valid trust instrument and amendmentsd ☒ Other. Describe ► **Settle and close all Case matters regarding Case # 07-6035-TC using the enclosed FORM 56s, Standard Form 28 and the Optional Forms 90 and 91.****Part III Nature of Liability and Tax Notices**2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ► **ANY/ALL**3 Federal tax form number (706, 1040, 1041, 1120, etc.) ► **ANY/ALL**

4 Year(s) or period(s) (if estate tax, date of death) ►

5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for all items described on lines 2, 3, and 4, check here . . . . . ☐6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for some (but not all) of the items described on lines 2, 3, and 4, check here ► ☐ and list the applicable Federal tax form number and the year(s) or period(s) applicable . . . . .**Part IV Revocation or Termination of Notice****Section A—Total Revocation or Termination**7 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ☐

Reason for termination of fiduciary relationship. Check applicable box:

a ☐ Court order revoking fiduciary authorityb ☐ Certificate of dissolution or termination of a business entityc ☐ Other. Describe ►**Section B—Partial Revocation**8a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ☐

b Specify to whom granted, date, and address, including ZIP code.

►

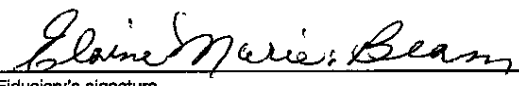
**Section C—Substitute Fiduciary**9 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) . . . . . ☒► **JUDGE THOMAS M COFFIN, APPOINTED TEMPORARY CO-TRUSTEE / AUTHORIZED REP, for Case # 07-6035-TC  
405 EAST EIGHT AVENUE, ROOM 2100, EUGENE, OR 97401**

Form 56 (Rev. 7-2004)

Page **2****Part V Court and Administrative Proceedings**

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency) <b>U.S. DISTRICT COURT FOR THE DISTRICT OF OREGON, NINTH CIRCUIT</b>		Date proceeding initiated <b>February 07, 2007</b>	
Address of court <b>WAYNE L. MORSE U.S. COURTHOUSE, 405 E 8TH AVE, RM 2100</b>		Docket number of proceeding <b>07-6035-TC</b>	
City or town, state, and ZIP code <b>EUGENE, OR 97401</b>	Date <b>01/09/2009</b>	Time <b>10:10</b>	a.m. <input checked="" type="checkbox"/> p.m. <input type="checkbox"/> Place of other proceedings

**Part VI Signature**

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
		<b>SETTLOR/AUTHORIZED REP</b>	<b>1-9-09</b>
	Fiduciary's signature	Title, if applicable	Date

Form **56** (Rev. 7-2004)

Form **56**  
(Rev. July 2004)  
Department of the Treasury  
Internal Revenue Service

## Notice Concerning Fiduciary Relationship

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6903)

### Part I Identification

Name of person for whom you are acting (as shown on the tax return) <b>ELAINE MARIE BEAM</b>	Identifying number <b>XX-XXX0753</b>	Decedent's social security no. <b>XXX XX 0735</b>
Address of person for whom you are acting (number, street, and room or suite no.) <b>655 A STREET SUITE E</b>		
City or town, state, and ZIP code (If a foreign address, see instructions.) <b>SPRINGFIELD, OR 97477</b>		
Fiduciary's name <b>KARI D LARSON, ATTORNEY, DEPT OF JUSTICE, et al, APPOINTED FIDUCIARY</b>		
Address of fiduciary (number, street, and room or suite no.) <b>U.S. DEPT OF JUSTICE, P.O. BOX 683, BEN FRANKLIN STATION</b>		
City or town, state, and ZIP code <b>WASHINGTON, D.C. 20044</b>	Telephone number (optional) ( )	

### Part II Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a(1) ☐ Will and codicils or court order appointing fiduciary . . . . . (2) Date of death . . . . .
- b(1) ☐ Court order appointing fiduciary . . . . . (2) Date (see instructions) . . . . .
- c ☐ Valid trust instrument and amendments
- d ☒ Other. Describe ► **Settle and close all Case matters regarding Case # 07-6035-TC using the enclosed FORM 56s, Standard Form 28 and the Optional Forms 90 and 91.**

### Part III Nature of Liability and Tax Notices

- 2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ► **ALL**
- 3 Federal tax form number (706, 1040, 1041, 1120, etc.) ► **ALL**
- 4 Year(s) or period(s) (if estate tax, date of death) ► . . . . .
- 5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for all items described on lines 2, 3, and 4, check here . . . . . ☐
- 6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for some (but not all) of the items described on lines 2, 3, and 4, check here ► ☐ and list the applicable Federal tax form number and the year(s) or period(s) applicable . . . . .

### Part IV Revocation or Termination of Notice

#### Section A—Total Revocation or Termination

- 7 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ☐
- Reason for termination of fiduciary relationship. Check applicable box:
- a ☐ Court order revoking fiduciary authority
- b ☐ Certificate of dissolution or termination of a business entity
- c ☐ Other. Describe ►

#### Section B—Partial Revocation

- 8a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ☐
- b Specify to whom granted, date, and address, including ZIP code.  
► . . . . .

#### Section C—Substitute Fiduciary

- 9 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) . . . . . ☒
- **KARI D LARSON, ATTORNEY, DOJ et al, APPOINTED FIDUCIARY for Case # 07-6035-TC**  
**U.S. DEPT OF JUSTICE, PO BOX 683, BEN FRANKLIN STATION, WASHINGTON DC 20044**

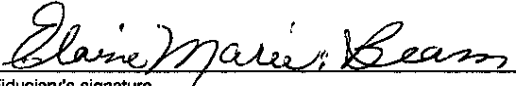


Form 56 (Rev. 7-2004)

Page **2****Part V Court and Administrative Proceedings**

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency) <b>U.S. DISTRICT COURT FOR THE DISTRICT OF OREGON, NINTH CIRCUIT</b>		Date proceeding initiated <b>February 07, 2007</b>	
Address of court <b>WAYNE L. MORSE U.S. COURTHOUSE, 405 E 8TH AVE, RM 2100</b>		Docket number of proceeding <b>07-6035-TC</b>	
City or town, state, and ZIP code <b>EUGENE, OR 97401</b>	Date <b>01/09/2009</b>	Time <b>10:10</b>	a.m. <input checked="" type="checkbox"/> p.m. <b>1-09-09</b>

**Part VI Signature**

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
	 Fiduciary's signature	<b>SETTLOR/AUTHORIZED REP</b> Title, if applicable	<b>1-09-09</b> Date

Form **56** (Rev. 7-2004)

RELEASE OF LIEN ON REAL PROPERTY

Whereas ELAINE MARIE BEAM, of 655 A STREET, STE E  
(Name) (Place of Residence) SPRINGFIELD, OR 97477, by a bond  
for the performance of U.S. Government Contract Number XXX-XX-0753,  
became a surety for the complete and successful performance of said contract, which bond  
includes a lien upon certain real property further described hereafter, and

Whereas said surety established the said lien upon the following property

- 1) All property of ELAINE MARIE BEAM
- 2) See attached optional form 91 for description of partial list of personal property.

and recorded this pledge on COUNTY RECORDS / REGISTRAR OF DEEDS OFFICE  
(Name of Land Records)  
in the COUNTY OF LANE & DESCHUTES of OREGON,  
(Locality) (State)  
and

Whereas, I, Elaine Marie Beam - the real woman, being a duly  
authorized representative of the United States Government as a warranted contracting  
officer, have determined that the lien is no longer required to ensure further performance of  
the said Government contract or satisfaction of claims arising therefrom,  
and

Whereas the surety remains liable to the United States Government for continued  
performance of the said Government contract and satisfaction of claims pertaining thereto.

Now, therefore, this agreement witnesseth that the Government hereby releases the  
aforementioned lien.

[Date] 1-09-09

[Signature]  
Seal

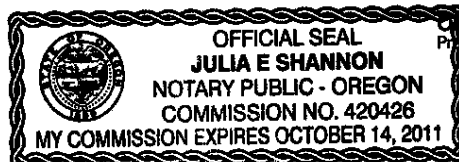
STATE: OREGON  
COUNTY: LANE

SUBSCRIBED AND SWORN ON: 9th day of January A.D. 2009

Julia E Shannon  
NOTARY PUBLIC

Notary Seal

AUTHORIZED FOR LOCAL REPRODUCTION



OPTIONAL FORM 90 (REV. 1-90)  
Prescribed by GSA-FAR (48 CFR) 53.228(n)

## RELEASE OF PERSONAL PROPERTY FROM ESCROW

Whereas ELAINE MARIE BEAM, of 655 A STREET, STE E  
SPRINGFIELD, OR 97477, by a bond  
 (Name) (Place of Residence)  
 for the performance of U.S. Government Contract Number XXX-XX-0753,  
 became a surety for the complete and successful performance of said contract, and Whereas  
 said surety has placed certain personal property in escrow

in Account Number CASE # 07-6035-TC on deposit

at United States District Court For The District Of Oregon  
 (Name of Financial Institution)

located at WAYNE L MORSE COURTHOUSE, 405 E. 8TH AVE., STE 2100, EUGENE, OR 97401, and  
 (Address of Financial Institution)

Whereas I, Elaine Marie Beam, the real woman, being a duly authorized  
 representative of the United States government as a warranted contracting officer, have  
 determined that retention in escrow of the following property is no longer required to ensure  
 further performance of the said Government contract or satisfaction of claims arising  
 therefrom: CASE # 07-6035-TC and Mutual Fund Cusip # XXXXX0871-fund 7 related to personal property:

- 1) Release of all IRS liens against Surety's real property and personal property, partial list:
- 2) "BLK 58, Lot 27 & Lot 28, DESCHUTES RIVER RECREATION HOMESITES INC., PART 11, Deschutes County, Oregon; commonly known as 17089 Pasadena Road and 17083 Pasadena Road, Bend, Oregon.
- 3) "Lot 2, Block 2, Block 2 Mountain Shadows, as platted and recorded in Volume 50, Page 6, Lane County Oregon Plat Records in Lane County, Oregon; commonly known as 90398 Marcola Rd, Springfield, Oregon.
- 4) "Beg. at a pt. 1164.3 ft. West and 30 ft. North of the SE cor. of Jacob Halstead and wf. DLC No. and 47, Sec. 26, 17S., R3W., Wm., LCO., run - cont; commonly known as 340 Q Street, Springfield, OR

Whereas the surety remains liable to the United States Government for the continued  
 performance of the said Government contract and satisfaction of claims pertaining thereto.

Now, therefore, this agreement witnesseth that the Government hereby releases from escrow  
 the property listed above, and directs the custodian of the aforementioned escrow account to  
 deliver the listed property to the surety. If the listed property comprises the whole of the  
 property placed in escrow in the aforementioned escrow account, the Government further  
 directs the custodian to close the account and to return all property therein to the surety, along  
 with any interest accruing which remains after the deduction of any fees lawfully owed to

United States District Court For The District Of Oregon

(Name of Financial Institution)

[Date] 1-09-09

[Signature] Elaine Marie Beam

STATE: OREGON  
 COUNTY: LANE

Seal

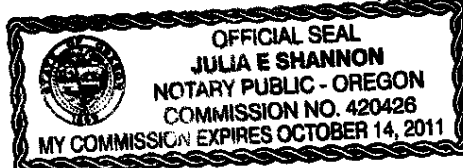
SUBSCRIBED AND SWORN TO 9th day of January A.D. 2009

Notary Seal

NOTARY PUBLIC

AUTHORIZED FOR LOCAL REPRODUCTION

OPTIONAL FORM 91 (1-90)  
 Prescribed by GSA-FAR (48 CFR) 53.228(o)



**IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF OREGON**

FLOYD W. BEAM AND ELAINE M. BEAM, )

Plaintiffs )

v. )

Civil No. 07-6035-TC

UNITED STATES GOVERNMENT, a.k.a. )  
UNITED STATES OF AMERICA, a Federal )  
Corporation, INTERNAL REVENUE )  
SERVICE OVERSIGHT BOARD, a.k.a. the )  
INTERNAL REVENUE SERVICE, )  
DEPARTMENT OF THE TREASURY, a.k.a. )  
UNITED STATES TREASURY, and the )  
SOCIAL SECURITY ADMINISTRATION )

v. )

Defendants, Counterclaimants and Third-Party )  
Plaintiffs, )

v. )

ERIC BEAM, STATE OF OREGON, FLOYD W. )  
BEAM and ELAINE M. BEAM as TRUSTEES OF )  
SUNBEAM INVESTMENT COMPANY, )

Third-Party Defendants. )

**ORDER**

This Court having received a JUDICIAL NOTICE with incorporation of signed, sealed, and submitted United States Government directives from the third-party Defendant's Settlor/Authorized Representative and having been informed of the appointment of the temporary Co-Trustee / Co-Authorized Representative and the appointment of the temporary Co-Settlor / Co-Fiduciary for ELAINE M BEAM a TRUST ENTITY with regard to settlement and closure of this Instant Case and being fully advised in the premises and good cause appearing;

**IT IS HEREBY ORDERED AND ADJUDGED** that the accounting in accordance with public policy shall reflect settlement and closure of this Instant Case with Prejudice; and

**IT IS HEREBY ORDERED AND ADJUDGED** that all real property and personal property be released and returned by the Internal Revenue Service to ELAINE MARIE BEAM a TRUST ENTITY and Elaine Marie Beam, the Settlor/Authorized Representative including but not limited to the immediate removal of all liens and levies against said property; and

**IT IS FURTHER ORDERED AND ADJUDGED** that the third-party defendant, ELAINE M BEAM a TRUST ENTITY and Elaine Marie Beam, the Settlor/ Authorized Representative and their assets be released from any further liability or obligation regarding federal taxes for years in question pursuant to this Instant Case.

**READ, RENDERED AND SIGNED** at \_\_\_\_\_, Oregon  
on this \_\_\_\_ day of \_\_\_\_\_, 2009.

\_\_\_\_\_  
JUDGE

Please Serve:

KARI D. LARSON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P. O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044